

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF MISSISSIPPI  
EASTERN DIVISION**

**IN RE:**

**STANLEY R. GILLILAND,  
Debtor,**

**STANLEY R. GILLILAND,  
  
Plaintiff,**

**BANKRUPTCY CASE NO. 07-11392  
CHAPTER 13**

**vs.**

**ADV. NO. 07-01089-DWH**

**CAPITAL ONE BANK and TSYS  
DEBT MANAGEMENT,**

**DEFENDANTS.**

**CIVIL ACTION NO. 3:09MC06-P**

**ORDER**

This matter comes before the court upon the defendants' Motion for an Order Pursuant to 28 U.S.C. §1292(b) Authorizing an Interlocutory Appeal [14]. After due consideration of the motion, the court finds as follows, to-wit:

On April 8, 2009 this court entered an Order granting the defendants' motion for leave to file an interlocutory appeal to this court from the Bankruptcy Court, finding that pursuant to 28 U.S.C. §§158(a)(3) and 1292(b) there was a substantial ground for difference of opinion, the issues presented were controlling questions of law, and that the appeal would materially advance the ultimate termination of the litigation.

After considering the defendants' appeal, the court entered a Final Judgment dismissing the appeal on September 17, 2009. The instant motion seeks an interlocutory appeal of this court's Final Judgment to the Fifth Circuit Court of Appeals.

There may remain a substantial ground for difference of opinion – though the defendants have not cited clear, mandatory Fifth Circuit precedent supporting their position. However, certifying an interlocutory appeal to the Fifth Circuit Court of Appeals at this time would not materially advance the ultimate termination of the litigation. Rather, since the litigation has not yet terminated in the Bankruptcy Court, another interlocutory appeal at this time would result in piecemeal litigation. Accordingly, the court concludes that the instant motion should be denied.

**IT IS THEREFORE ORDERED AND ADJUDGED** that the defendants' Motion for an Order Pursuant to 28 U.S.C. §1292(b) authorizing an interlocutory appeal [14] is **DENIED**.

**SO ORDERED** this the 20<sup>th</sup> day of October, A.D., 2009.

/s/ W. Allen Pepper, Jr.  
W. ALLEN PEPPER, JR.  
UNITED STATES DISTRICT JUDGE